

**AN ORDINANCE****BY COMMITTEE ON COUNCIL**

**AN ORDINANCE TO REPEAL SUBPARAGRAPH (e) OF SECTION 2-39 OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, GEORGIA (ENTITLED "COUNCILMEMBER EXPENSE ACCOUNTS; COUNCIL DISTRICT APPROPRIATIONS; FUNDING.") SO AS TO ELIMINATE THE "CASH CARRYFORWARD" PROVISION RELATED TO THE EXPENSE ACCOUNTS AND APPROPRIATIONS OF COUNCIL MEMBERS; TO PROVIDE FOR AN EFFECTIVE DATE; TO WAIVE CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta has changed its method of accounting from the cash method to the accrual method; and,

**WHEREAS**, under the cash method, income is not counted until funds are actually received, and expenses are not counted until they are actually paid, while under the accrual method, accounts are charged when the transaction occurs; and,

**WHEREAS**, the practice of carrying forward unexpended funds from one fiscal year to the next and from term to term operates more fluidly under the cash basis method of accounting than under the accrual basis; and,

**WHEREAS**, the council president and the city council wish to align its accounting practices with that of the city.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS as follows:**

**Section 1:** Subparagraph (e) of section 2-39 of the Code of Ordinances of the City of Atlanta, Georgia (entitled "Councilmember expense accounts; council district appropriations; funding.") which provides as follows:

**Sec. 2-39. Councilmember expense accounts; council district appropriations; funding.**

(e) The mayor and chief financial officer are authorized to carry forward, as appropriations payable, from one fiscal year to the next, and from one term to the next term, unexpended funds in appropriations to the cost centers established for individual councilmembers who serve continuous uninterrupted terms. If such councilmember shall not be serving in office from one term to the next, any unexpended funds shall be returned to the general fund.

Is hereby repealed in its entirety.

**Section 2:** This ordinance shall become effective July 1, 2009.

**Section 3:** All ordinances or parts of ordinances in conflict with this ordinance are hereby waived to the extent of any such conflict.

RCS# 2585  
11/17/08  
3:53 PM

Atlanta City Council

SPECIAL SESSION

MULTIPLE                    08-O-2270,08-O-2274,08-O-2275,08-O-2276  
                              08-O-2277,08-O-2278  
                              RECER COC

YEAS:    11  
NAYS:    0  
ABSTENTIONS: 0  
NOT VOTING: 3  
EXCUSED: 1  
ABSENT    1

B Smith	E Archibong	Y Moore	NV Mitchell
Y Hall	NV Fauver	Y Martin	Y Norwood
Y Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Sheperd	NV Borders

MULTIPLE

RCS# 2624  
12/01/08  
3:38 PM

Atlanta City Council

SPECIAL SESSION

MULTIPLE

08-O-2274,08-O-2275

REFER COC

YEAS: 13  
NAYS: 2  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 0  
ABSENT 0

Y Smith	Y Archibong	Y Moore	Y Mitchell
Y Hall	N Fauver	Y Martin	Y Norwood
Y Young	N Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	Y Sheperd	NV Borders

MULTIPLE